

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
East Sutherland Rescue Association

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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for the Year Ended 31 March 2026

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East Sutherland Rescue Association

Report of the Trustees for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable purposes

Our purposes as recorded in our constitution, are to provide unpaid voluntary sea and inland water rescue services in East Sutherland and elsewhere in addition to RNLI and other rescue services.

FINANCIAL REVIEW

On 30 April 2025 the assets and liabilities of East Sutherland Rescue Association (SC016041) were transferred to East Sutherland Rescue Association SCIO (SC052080).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a charitable unincorporated association and the purpose and administrative arrangements are set out in our constitution.

Recruitment and appointment of new trustees

All of the Association's trustees are appointed or re-appointed at its annual general meeting which is held no earlier than six months after its year end.

Trustees' remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC016041

Principal address

c/o G M Blowers Esq
Assynt
7 St Gilbert Street
Dornoch
Sutherland
IV25 3SL

Trustees

G M Blowers
J C Graham
J N Dalton
G Dixon
A Hope

East Sutherland Rescue Association

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Marcus D MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on^{1st} Sept 26..... and signed on its behalf by:



.....
A Hope - Trustee

Independent Examiner's Report to the Trustees of
East Sutherland Rescue Association

I report on the accounts for the year ended 31 March 2026 set out on pages four to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Marcus D MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 1st September 2026

East Sutherland Rescue Association

Statement of Financial Activities
for the Year Ended 31 March 2026

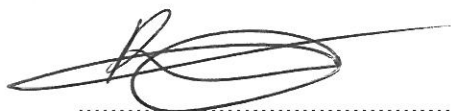
	Notes	Unrestricted funds £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		793	-	793	15,695
Charitable activities					
General		500	-	500	-
Other trading activities	2	-	-	-	3,839
Other income		-	-	-	120
Total		<u>1,293</u>	<u>-</u>	<u>1,293</u>	<u>19,654</u>
EXPENDITURE ON					
Raising funds		-	-	-	337
Charitable activities					
General		<u>35,746</u>	<u>640,559</u>	<u>676,305</u>	<u>63,523</u>
Total		<u>35,746</u>	<u>640,559</u>	<u>676,305</u>	<u>63,860</u>
NET INCOME/(EXPENDITURE)		(34,453)	(640,559)	(675,012)	(44,206)
RECONCILIATION OF FUNDS					
Total funds brought forward		34,453	640,559	675,012	719,218
TOTAL FUNDS CARRIED FORWARD		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>675,012</u></u>

East Sutherland Rescue Association

Balance Sheet
31 March 2026

	Notes	31.3.26 £	31.3.25 £
FIXED ASSETS			
Tangible assets	5	-	650,404
CURRENT ASSETS			
Cash at bank		290	24,608
CREDITORS			
Amounts falling due within one year	6	(290)	-
NET CURRENT ASSETS		-	24,608
TOTAL ASSETS LESS CURRENT LIABILITIES		-	675,012
NET ASSETS		-	675,012
FUNDS	8		
Unrestricted funds		-	34,453
Restricted funds		-	640,559
TOTAL FUNDS		-	675,012

The financial statements were approved by the Board of Trustees and authorised for issue on 13th September 2026 and were signed on its behalf by:



.....
A Hope - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Freehold property - 2% on cost
- Plant and machinery - at variable rates on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Fundraising events	-	-	-	3,839

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,695	-	15,695
Other trading activities	3,839	-	3,839
Other income	120	-	120
Total	19,654	-	19,654
EXPENDITURE ON			
Raising funds	337	-	337
Charitable activities			
General	27,317	36,206	63,523
Total	27,654	36,206	63,860
NET INCOME/(EXPENDITURE)	(8,000)	(36,206)	(44,206)
RECONCILIATION OF FUNDS			
Total funds brought forward	42,453	676,765	719,218
TOTAL FUNDS CARRIED FORWARD	34,453	640,559	675,012

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2025	478,217	290,127	768,344
Disposals	(478,217)	(290,127)	(768,344)
At 31 March 2026	-	-	-
DEPRECIATION			
At 1 April 2025	28,693	89,247	117,940
Charge for year	797	1,987	2,784
Eliminated on disposal	(29,490)	(91,234)	(120,724)
At 31 March 2026	-	-	-
NET BOOK VALUE			
At 31 March 2026	-	-	-
At 31 March 2025	449,524	200,880	650,404

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Other creditors	290	-

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
Fixed assets	-	-	-	650,404
Current assets	290	-	290	24,608
Current liabilities	(290)	-	(290)	-
	-	-	-	675,012

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

8. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	34,453	(34,453)	-
Restricted funds			
Restricted	640,559	(640,559)	-
TOTAL FUNDS	<u>675,012</u>	<u>(675,012)</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,293	(35,746)	(34,453)
Restricted funds			
Restricted	-	(640,559)	(640,559)
TOTAL FUNDS	<u>1,293</u>	<u>(676,305)</u>	<u>(675,012)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds	42,453	(8,000)	34,453
Restricted fund			
Restricted	676,765	(36,206)	640,559
TOTAL FUNDS	<u>719,218</u>	<u>(44,206)</u>	<u>675,012</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	19,654	(27,654)	(8,000)
Restricted fund			
Restricted	-	(36,206)	(36,206)
TOTAL FUNDS	<u>19,654</u>	<u>(63,860)</u>	<u>(44,206)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds	42,453	(42,453)	-
Restricted fund			
Restricted	676,765	(676,765)	-
TOTAL FUNDS	<u>719,218</u>	<u>(719,218)</u>	<u>-</u>

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	20,947	(63,400)	(42,453)
Restricted fund			
Restricted	-	(676,765)	(676,765)
TOTAL FUNDS	<u>20,947</u>	<u>(740,165)</u>	<u>(719,218)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

East Sutherland Rescue Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	793	15,695
Other trading activities		
Fundraising events	-	3,839
Charitable activities		
Grants	500	-
Other income		
Gain on sale of tangible fixed assets	-	120
Total incoming resources	1,293	19,654
EXPENDITURE		
Other trading activities		
Sundry fundraising expenses	-	337
Charitable activities		
Repairs and maintenance	252	3,744
Insurance	-	8,523
Fuel	-	446
Telephone, stationery and licences etc	64	126
Sundries	116	1,615
Equipment	303	6,029
Training	-	1,485
Electricity	351	4,100
Transfer to SCIO	672,435	-
Depreciation - freehold property	797	9,564
Depreciation - equipment	1,987	27,255
	676,305	62,887
Support costs		
Governance costs		
Accountancy and legal fees	-	636
Total resources expended	676,305	63,860
Net expenditure	(675,012)	(44,206)

This page does not form part of the statutory financial statements